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VIA ECF

Hon. Katharine H. Parker
United States Magistrate Judge
United States District Court, Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, NY 10007

Re: *Averbach, et al. v. Cairo Amman Bank*, No. 1:19-CV-00004-GHW-KHP

Dear Magistrate Judge Parker:

We write in response to the Court's request during oral argument on June 24, 2025, to provide the Court with the list of individuals and entities whom Plaintiffs have alleged were CAB customers during the period relevant to Plaintiffs' claims and are addressed in detail by Plaintiffs' Hamas experts, Dr. Matthew Levitt and Mr. Arie D. Spitzen.

Four individuals and 19 entities satisfy the above-mentioned criteria. Dr. Levitt and Mr. Spitzen opine that during the relevant period the four individuals were Hamas leaders and that **17 of the 19 entities** were controlled by Hamas, and they opine on two entities – Al Ansar Charitable Association and Arab Liberation Front – that they do *not* conclude were controlled by Hamas during the relevant period but are nevertheless relevant because they made substantial payments to the families of Hamas suicide bombers and other Hamas “martyrs.”¹

Below we identify the four individuals and 19 entities.

Alleged CAB Customers Addressed in the Expert Reports of Dr. Levitt / Mr. Spitzen

Hamas Leaders

1. Abbas al-Sayed
2. Mohamed Saleh Taha
3. Ghazi Hamad
4. Sayed Salem Abu Musameh.

¹ Plaintiffs' expert reports also discuss several non-customers of CAB that sent significant funds to alleged CAB customers allegedly controlled by Hamas, including, e.g., the Al-Aqsa Foundation, Comité de Bienfaisance et de Secours aux Palestiniens (“CBSP”) and Interpal – all designated by Israel in 1997 and 1998 and as SDGTs by the U.S. in 2003.

Hamas-Controlled Entities

1. Islamic University of Gaza
2. *Al-Mujama Al-Islami* – Gaza
3. *Al-Jam'iyah Al-Islamiyah* – Gaza
4. *Al Salah* Islamic Society – Gaza
5. Al-Wafa Charitable Society – Gaza
6. Islamic Charitable Society – Hebron
7. Young Men's Muslim Association – Hebron (a/k/a Muslim Youth Association – Hebron)
8. Jenin Zakat Committee
9. Tulkarem Zakat Committee
10. Ramallah Al-Bireh Zakat Committee
11. Nablus Zakat Committee
12. *Al-Tadamun* Charitable Society – Nablus
13. Beit Fajar Zakat Committee
14. *Al-Islah* Charitable Society in Ramallah & Al-Bireh
15. Qalqilya Zakat Committee
16. Islamic Society for Orphans Welfare – Yatta
17. Holy Land Foundation for Relief & Development (“HLF”).

Other Entities That Allegedly Provided Payments to Families of Hamas Suicide Bombers and Other Hamas “Martyrs”

1. Al-Ansar Charitable Association. (Alleged CAB Customer alleged to have provided payments to the families of Hamas suicide bombers and other Hamas “martyrs” – designated an SDGT in 2023).
2. Arab Liberation Front. (Alleged CAB Customer alleged to have provided payments to the families of Hamas suicide bombers and other Hamas martyrs on behalf of Saddam Hussein).

If the Court has any further questions, we will be happy to address them.

Respectfully submitted,

/s/ Gary M. Osen

cc: All Counsel (via ECF)